



Premiere Select® Retirement Plan Tax Withholding Election Form

This form should be used to change your federal and/or state tax withholding election for periodic distributions from your Premiere Select Retirement Plan Account or Premiere Select Retirement Plan Beneficiary Distribution Account ("PSRP Account"). If you wish to change your tax withholding election for more than one PSRP Account, you must complete a separate form for each PSRP Account.

If you have any questions, please consult your investment representative.

1 Account Information

First Name MI Last Name

Social Security Number or Taxpayer ID number Date of Birth - -

2 Notice of Withholding – Please read carefully.

Please read carefully before completing this section of the Premiere Select Retirement Plan Tax Withholding Election Form.

20% Withholding — IRS regulations require us to withhold federal income tax at the rate of 20% from your Premiere Select Retirement Plan distribution(s) that is (are) eligible to be rolled over if the distribution(s) is (are) not directly rolled over to another eligible retirement plan or to an IRA. Generally, distributions that are not subject to this withholding include: distributions of certain substantially equal periodic payments made over ten or more years and minimum required distributions. Please refer to the Special Tax Notice for additional information.

10% Withholding — If the distribution is not considered an eligible rollover distribution, the mandatory 20% withholding does not apply. Instead, your distributions are subject to federal income tax withholding at a rate of 10% unless you elect not to have withholding apply. Withholding will apply to the gross amount of each distribution, even if you have made non-deductible contributions. Moreover, failure to provide a U.S. residential address will result in 10% withholding on the distribution proceeds even if you have elected not to have tax withheld (an IRS requirement). A Post Office Box does not qualify as a residential address.

If federal income tax is withheld from your distribution, state income taxes may also be withheld. Your state of residence will determine your state income tax withholding requirements, if any. Your state of residence is determined by your legal address of record provided for your Premiere Select Retirement Plan account.

Residents of AR, IA, KS, MA, ME¹, NE, OK, PR², VA and VT: If federal income tax is withheld, state income tax of at least your state's minimum requirements must be withheld in addition to federal income tax withholding at the time of your distribution. If you elect out of federal income tax withholding, state income tax will not be withheld unless you indicate otherwise.

¹Applicable to residents of ME taking one time distributions ONLY. If you are a resident of ME taking periodic distributions, see **Residents of DE and ME⁴** below.

²Applicable to residents of PR taking Periodic Distributions ONLY. If you are a resident of PR and are taking a one-time distribution please see **Residents of all other states and the District of Columbia** below.

Residents of CA, GA³, NC and OR: If federal income tax is withheld, state income tax of at least your state's minimum requirements must be withheld in addition to federal income tax withholding at the time of your distribution unless you elect not to have state income taxes withheld.

³Applicable to residents of GA taking Periodic Distributions ONLY. If you are a resident of GA and are taking a One-Time Distribution please see **Residents of all other states and the District of Columbia** below.

Residents of DE and ME⁴: State income tax of at least your state's minimum requirements must be withheld regardless of whether or not federal income tax is withheld unless you elect not to have state income taxes withheld.

⁴Applicable to residents of ME taking periodic distributions ONLY. If you are a resident of ME and are taking a one time distribution, see **Residents of AR, IA, KS, MA, ME¹, NE, OK, PR², VA and VT** above.

Residents of AK, FL, HI, MS, NH, NV, SD, TN, TX, WA or WY: State income tax withholding is not available on your Premiere Select Retirement Plan distributions. Please consult your tax advisor, state agency, or Investment Professional for more information.

Residents of all other states⁵ and the District of Columbia other than those noted above: You are not subject to mandatory state income tax withholding; however, you may elect voluntary state income tax withholding in a percentage. If you elect to have state income taxes withheld and your state provides a minimum amount or percentage for withholding, you must elect a percentage that is not less than your state's minimum withholding requirements. If the percentage you elect for withholding is less than your state's minimum withholding requirements, your state's minimum amount or percentage will be withheld.

⁵Includes residents of GA and PR taking One-Time Distributions.

Important: State tax withholding rules can change and the rules cited above may not reflect the current ruling of your state. Please consult with your investment representative to obtain the most up-to-date information pertaining to your state.

Whether or not you elect to have federal, and if applicable, state income tax withheld, you are still responsible for the full payment of federal income tax, any state tax or local taxes, and any penalties which may apply to your distribution(s). Whether or not you elect to have withholding apply (by indicating so on the Distribution Request Form), you may be responsible for payment of estimated taxes. You may incur penalties under the IRS and applicable state tax rules if your estimated tax payments are not sufficient.

If you are not a U.S. person (including a U.S. resident alien), you must submit IRS Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, with this tax withholding election form to claim tax treaty benefits, if applicable. To obtain Form W-8BEN, please consult your tax advisor or go to the IRS website at <http://www.irs.gov>.



3 Withholding Election

Note: If you are not a U.S. person (including a U.S. resident alien) **DO NOT** complete this Section.

Indicate your withholding election below. If you are requesting periodic distributions, your withholding election will apply to each payment in the series until a change to your withholding election is received and accepted by NFS. You may change your election for any subsequent distribution(s) by simply completing another Premiere Select Retirement Plan Tax Withholding Election Form and submitting it to your investment representative.

Federal Income Tax Withholding – Choose One

IRS regulations require us to withhold federal income tax at the rate of 10% from your total Premiere Select Retirement Plan distribution(s), unless you elect **NOT** to have withholding apply.

I **DO NOT** want to have federal income tax withheld from my Premiere Select Retirement Plan distribution(s).

I **want** to have federal income tax withheld from my Premiere Select Retirement Plan distribution(s) at the rate of: % (insert whole percentage).
If you select a percentage of less than 10%, we will withhold 10%.

State Income Tax Withholding

Your state of residence will determine your state income tax withholding requirements, if any. Your state of residence is determined by your legal address of record provided for your Premiere Select Retirement Plan account. If federal withholding is applied, state income tax may also be required, regardless of your election. Please see information in the Notice of Withholding section of the **Customer Instructions** for your state's rules.

Do not complete this section if you are a resident of AK, FL, HI, MS, NH, NV, SD, TN, TX, WA, or WY.

I **DO NOT** want state income tax withheld. (For residents of CA, GA, NC and OR you must check this box if federal income taxes are withheld and you do not want state income taxes withheld; for residents of DE and ME¹ you must check this box regardless of whether or not federal income taxes are being withheld if you do not want state income taxes withheld.)

¹Applies to periodic distributions ONLY.

I **want** to have state income taxes withheld from my Premiere Select Retirement Plan distribution(s) in accordance with the minimum amount percentage, if any, as determined by the requirements of my state of residence. Note: If your state does not provide a minimum amount or percentage for withholding and you do not provide a percentage below, state income taxes will not be withheld from your distributions.

I **want** to have % (insert whole percentage) withheld from my Premiere Select Retirement Plan distribution(s) for state income taxes.

Note: If you elect to have state income taxes withheld from your Premiere Select Retirement Plan distribution(s) in a percentage that is less than your state's minimum withholding requirements, your state's minimum amount or percentage will be withheld.

4 Signature – Please check to make sure you have completed all appropriate sections of this form, then sign and date below.

I authorize and request National Financial Services LLC ("NFS") to change and apply my tax withholding election above for all periodic distribution plans I am currently taking from my Premiere Select Retirement Plan Account or Premiere Select Retirement Plan Beneficiary Distribution Account indicated above. I understand that the tax withholding election I have made above will take effect within approximately 10 business days after NFS receives and accepts this request, and will stay in effect until up to 10 business days after I submit another Premiere Select Retirement Plan Tax Withholding Election Form or Premiere Select Retirement Plan Distribution Request Form, as applicable, that is received and accepted by NFS.

I hereby certify under penalties of perjury that if I am a U.S. person (including a U.S. resident alien) the number shown in Section 1 of this form is my correct taxpayer identification (or Social Security) number. If I am not a U.S. person (including a U.S. resident alien), I have attached IRS Form W-8BEN with this Premiere Select Retirement Plan Tax Withholding Election Form and included my U.S. taxpayer identification (or Social Security) number in order to claim tax treaty benefits, if applicable.

I indemnify the Trustee of my Premiere Select Retirement Plan and NFS and their agent(s), successors, affiliates, and employees from any liability in the event that I fail to meet the IRS requirements regarding distributions from my Premiere Select Retirement Plan Account or Premiere Select Retirement Plan Beneficiary Distribution Account, as applicable.

PSRP Account Owner/Authorized Signator Signature

Date

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